

EXHIBIT D

SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY

EXHIBIT D-1

SUMMARY OF COMPENSATION REQUESTED BY PROJECT CATEGORY AS COMPARED TO BUDGET

U.S. Trustee Task Code and Project Category	Hours Budgeted					Hours Billed				
	October 2020	November 2020	December 2020	January 2021	Total	October 2020	November 2020	December 2020	January 2021	Total
B110 Case Administration	75	75	75	75	300	27.90	13.90	21.00	14.40	77.20
B112 General Creditor Inquiries	2	2	2	2	8	0	0.40	0.20	0	0.60
B113 Pleadings Review	25	25	25	25	100	16.20	9.40	58.90	10.40	94.90
B120 Asset Analysis and Recovery	2	2	2	2	8	0	0	0	0	0
B130 Asset Disposition	0	0	0	0	0	0	0	0	0	0
B140 Relief from Stay / Adequate Protection Proceedings	20	20	30	20	90	7.20	1.50	71.70	36.70	117.10
B150 Meetings of Creditors' Committee and Communications with Creditors	100	100	75	75	350	81.70	46.70	74.10	40.60	243.10
B155 Court Hearings (including Preparation for Court Hearings)	25	30	40	30	125	19.40	11.90	18.10	15.30	64.70
B160 Employment / Fee Applications (Paul Hastings)	40	40	40	40	160	48.70	24.50	10.80	19.30	103.30
B161 Budgeting (Case)	2	2	2	2	8	0.60	0.40	0.50	0.20	1.70
B165 Employment / Fee Applications (Other Professionals)	10	5	5	5	25	0.40	16.40	1.40	1.90	20.10
B170 Fee and Employment Objections	2	2	2	2	8	0	0	0.90	0	0.90

U.S. Trustee Task Code and Project Category	Hours Budgeted					Hours Billed				
	October 2020	November 2020	December 2020	January 2021	Total	October 2020	November 2020	December 2020	January 2021	Total
B180 Avoidance Action Analysis	5	5	10	10	30	0	0	0	0	0
B185 Assumption / Rejection of Leases and Contracts	25	10	30	5	70	0	47.10	100.50	0	147.60
B190 Other Contested Matters (including GDB restructuring)	25	10	10	10	55	0	4.40	6.20	2.20	12.80
B191 General Litigation	250	200	150	100	700	20.80	31.70	19.20	26.60	98.30
B195 Non-Working Travel ¹	0	0	0	0	0	0	0	0	0	0
B210 Debtors' Financial Information and Operations/Fiscal Plan	5	5	2	5	17	4.60	3.40	27.00	0	35.00
B220 Employee Benefits / Pensions	0	0	0	0	0	0	0	0	0	0
B230 Financing / Cash Collections	0	0	0	0	0	0	0	0	0	0
B231 Security Document Analysis	5	5	5	5	20	0	0	0	0	0
B240 Tax Issues	0	0	0	0	0	0	0	0	0	0
B260 Meetings of and Communications with Debtors/Oversight Board	5	5	5	5	20	0	0	0.80	0	0.80
B261 Investigations	0	0	0	0	0	0	0	0	0	0
B310 Claims Administration and Objections	200	300	200	100	800	165.10	75.50	52.70	19.60	312.90

¹ The firm charges one-half a timekeeper's normal billing rate for any time incurred on account of non-working travel.

U.S. Trustee Task Code and Project Category	Hours Budgeted					Hours Billed				
	October 2020	November 2020	December 2020	January 2021	Total	October 2020	November 2020	December 2020	January 2021	Total
B320 Plan and Disclosure Statement	50	50	50	250	400	233.70	38.90	44.20	46.00	362.80
B420 Restructurings	100	100	100	20	320	15.30	19.10	15.30	7.20	56.90
TOTAL HOURS	973	993	860	788	3614	641.60	345.20	523.50	240.40	1,750.70
TOTAL FEES	\$1,004,136.00 ²	\$1,022,790.00	\$891,820.00	\$814,944.00	\$3,733,690.00	\$723,778.50	\$363,442.50	\$521,904.50	\$252,717.50	\$1,861,843.00
MINUS 20% REDUCTION³	(\$200,827.20)	(\$204,558.00)	(\$178,364.00)	(\$163,588.80)	(\$747,338.00)	(\$144,755.70)	(\$72,688.50)	(\$104,380.90)	(\$50,543.50)	(\$372,368.60)
TOTAL FEES (NET OF REDUCTION)	\$803,308.80	\$818,232.00	\$713,456.00	\$651,355.20	\$2,986,352.00	\$579,022.80	\$290,754.00	\$417,523.60	\$202,174.00	\$1,489,474.40

² The Total Estimated Fees are calculated based on a blended hourly rate of \$1,031, \$1,030, \$1,037, and \$1,038 for the Paul Hastings attorneys who are expected to work on this matter in October, November, December, and January, respectively. The impact of the agreed-upon 20% end of the case write-off on the blended hourly rate cannot be calculated at this time. However, for illustrative purposes only, the blended hourly rate, after accounting for the 20% reduction, would be approximately \$825, \$824, \$829, and \$830, respectively.

**SUMMARY OF COMPENSATION REQUESTED AS COMPARED TO SUB-BUDGETS FOR MATTERS JOINTLY
PURSUED BY OVERSIGHT BOARD AND COMMITTEE**

U.S. Trustee Task Code and Project Category	Hours Budgeted					Hours Billed				
	October 2020	November 2020	December 2020	January 2021	Total	October 2020	November 2020	December 2020	January 2021	Total
Omnibus Claims Objection										
B310 Claims Administration and Objections	0	0	0	0	0	0	0	0	0	0
GO Lien Challenges										
B191 General Litigation	0	0	0	0	0	0	0	0	0	0
Garden Variety Avoidance Actions										
B191 General Litigation	20	20	20	20	80	16.1	23.3	18.2	20.1	77.7
Stayed Co-Plaintiff Adversary Proceedings										
B191 General Litigation	0	0	0	0	0	0	0	0	0	0
ERS Lien Adversary Proceedings										
B191 General Litigation	100	100	100	20	320	0.6	6.5	0	0	7.1
TOTAL HOURS	120	120	120	40	400	16.7	29.8	18.2	20.1	84.8

**FURTHER BREAKDOWN OF COMPENSATION REQUESTED
BY PROJECT CATEGORY AND BY MATTER¹**

Official Committee of Unsecured Creditors of Commonwealth of PR (Matter ID 00002)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B110 Case Administration	73.40	\$64,985.00
B113 Pleadings Review	93.80	\$49,277.00
B140 Relief from Stay / Adequate Protection Proceedings	117.10	\$133,588.50
B150 Meetings of and Communications with Creditors	141.40	\$139,841.00
B155 Court Hearings	60.40	\$61,685.00
B160 Employment / Fee Applications (Paul Hastings)	103.30	\$93,456.50
B161 Budgeting (Case)	1.70	\$2,210.00
B165 Employment / Fee Applications (Other Professionals)	20.10	\$14,130.50
B170 Fee/Employment Objections	0.90	\$1,170.00
B185 Assumption/Rejection of Leases and Contracts	144.70	\$141,937.00
B190 Other Contested Matters	12.80	\$13,402.50
B191 General Litigation	4.30	\$5,160.00
B310 Claims Administration and Objections	140.80	\$148,191.00
B320 Plan and Disclosure Statement (including Business Plan)	343.50	\$395,735.50
TOTAL	1258.20	\$1,264,769.50

Communications with Creditors (other than Committee Members) / Website (Matter ID 00004)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B112 General Creditor Inquiries	0.60	\$621.00
B150 Meetings of and Communications with Creditors	30.70	\$28,803.00
TOTAL	31.30	\$29,424.00

¹ The fees set forth on this Exhibit D-1 do **not** take into account Paul Hastings' agreement to reduce its fees by an amount equal to 20% of its total case fees, with the precise fees to be waived to attain the 20% reduction to be designated by Paul Hastings (in its sole discretion) in connection with the final fee application process.

PREPA (Matter ID 00006)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Billed
B110 Case Administration	3.30	\$3,031.00
B150 Meetings of and Communications with Creditors	3.10	\$3,301.50
B185 Assumption/Rejection of Leases and Contracts	2.90	\$3,088.50
B191 General Litigation	0.60	\$780.00
B210 Debtors' Financial Information and Operations/Fiscal Plan	4.60	\$5,026.00
B260 Meetings of and Communications with Debtors/Oversight Board	0.80	\$852.00
B310 Claims Administration and Objections	2.30	\$2,670.50
B420 Restructurings	56.90	\$60,936.00
TOTAL	74.50	\$79,685.50

ERS (Matter ID 00008)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B191 General Litigation	7.10	\$9,045.00
B310 Claims Administration and Objections	167.00	\$218,334.00
TOTAL	174.10	\$227,379.00

Other Adversary Proceedings (Matter ID 00009)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B110 Case Administration	0.50	\$710.00
B113 Pleadings Review	1.10	\$450.00
B155 Court Hearings	4.30	\$4,979.00
B191 General Litigation	86.30	\$109,116.50
TOTAL	92.20	\$115,255.50

Mediation (Matter ID 00010)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B150 Meetings of and Communications with Creditors	0.90	\$1,170.00
B210 Debtors' Financial Information and Operations/Fiscal	30.40	\$40,977.00

Plan		
B320 Plan and Disclosure Statement (including Business Plan)	19.30	\$24,821.00
TOTAL	50.60	\$66,968.00

GO Bond Debt Issues (Matter ID 00011)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B310 Claims Administration and Objections	2.80	\$3,005.50
TOTAL	2.80	\$3,005.50

Creditors Committee Meetings (Matter ID 00012)

U.S. Trustee Task Code and Project Category	Hours Billed	Fees Sought
B150 Meetings of and Communications with Creditors	67.00	\$75,356.00
TOTAL	67.00	\$75,356.00

EXHIBIT D-2

SUMMARY OF EXPENSE REIMBURSEMENTS REQUESTED BY CATEGORY

Category	Amount
Travel Expenses - Taxi / Ground Transportation	\$365.58
Court Call	\$560.00
Courier Services	\$107.88
Computer Search	\$12,736.95
Court Reporting Services	\$3,750.12
In-house Black and White Reproduction Charges (23,079 copies at \$0.08 per page)	\$1,846.32
In-house Color Reproduction Charges (1,379 copies at \$0.25 per page)	\$344.75
Outside Professional Services	\$38,968.14
Postage/Express Mail	\$1,497.63
TOTAL	\$60,177.37